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**IN THE UNITED STATES BANKRUPTCY COURT**  
**FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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**In re:**

**TERRY CHARLES DIEHL,**

**Debtor.**

**Bankruptcy Case No. 12-24048**  
**Chapter 11**

**Judge William T. Thurman**

**(Filed Electronically)**

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**REORGANIZED DEBTOR'S OBJECTION TO CLAIM NO. 1 OF INTERNAL  
REVENUE SERVICE**

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Terry Charles Diehl, as the reorganized debtor in this bankruptcy case ("Diehl" or "Debtor"), pursuant to Bankruptcy Rule 3007(a), hereby objects to Proof of Claim No. 1 filed by Internal Revenue Service (the "Claim"). In support of this objection, the Debtor represents as follows:

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND** **(Bankruptcy Filing and Plan Confirmation)**

2. On March 30, 2012 the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

3. On May 20, 2013, the Bankruptcy Court entered its *Findings of Fact, Conclusions of Law and Order Confirming Debtor's Modified Plan of Reorganization* [docket # 197] (the “**Confirmation Order**”).

4. The Confirmation Order confirmed the *Debtor's Modified Plan of Reorganization* [docket # 181] (the “**Plan**”) as satisfying the requirements of the Bankruptcy Code, and thereby authorized the Debtor to implement the Plan.

5. The Effective Date of the Plan occurred on June 3, 2013.

### **THE CLAIM**

6. Creditor filed the Claim as an amendment on August 24, 2012, asserting a claim against the estate in the amount of \$3,000.00. The general basis of the Claim asserted by the creditor a penalty.

### **BASIS FOR OBJECTION**

7. The Claim does not provide sufficient documentation and evidence required to be submitted under Rule 3001(c)(1), and the Debtor is unable to determine the validity of the Claim as a result of this non-compliance.

**CONCLUSION**

WHEREFORE, the Debtor respectfully requests that the Creditor provide adequate document or explanation for the Claim, or it be disallowed.

DATED this 1<sup>st</sup> day of October, 2013.

**MILLER GUYMON, P.C.**

/s/ James W. Anderson

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